

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

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District

Birmingham

Serial Number

639007410

For Use by Recording Office

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 02, 1990, is authorized to note the books to show the release of this lien for these taxes and additions.

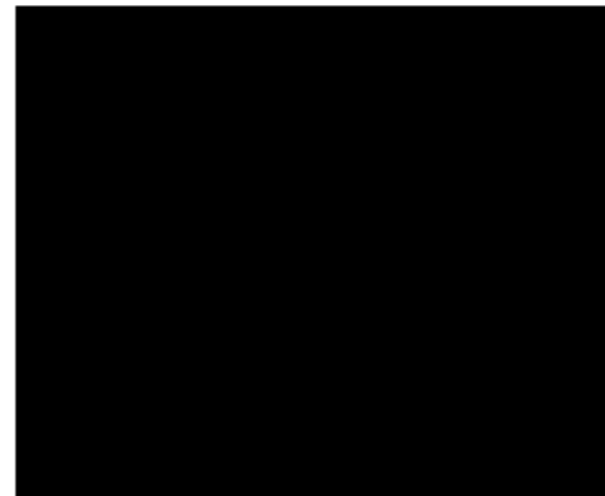
Name of Taxpayer **ROBERT M & CLAUDIA B HEY**

Residence **2601 BUTTERWOODS DRIVE  
BIRMINGHAM, AL 35242-4403**

**COURT RECORDING INFORMATION:**

Liber Page UCC No. Serial No.  
n/a n/a 026076 n/a

Insl # 1993-02309  
 01/13/1993-02309  
 11:03 AM CERTIFIED  
 SHELBY COUNTY JUDGE OF PROBATE  
 001 CRH .00

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1982		05/04/1987	06/03/1993	5324.86
1040	12/31/1983		06/15/1987	07/15/1993	8710.77
1040	12/31/1984		06/29/1987	07/29/1993	1910.54
1040	12/31/1985		07/06/1987	08/05/1993	7531.42
1040	12/31/1986		08/10/1987	09/09/1993	11169.41
1040	12/31/1987		12/26/1988	01/25/1995	7961.18
*****					
Place of Filing					
Judge of Probate Shelby County Columbiana, AL 35051					
Total					\$ 42608.18

This notice was prepared and signed at Birmingham, AL, on this,

the 10th day of January, 1999

Signature

*Wallace B. Schneider*

Title

Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)